

THE INFLUENCE OF ZAKAT MAL EXPENDITURE TOWARDS HUMAN RESOURCES PERFORMANCE THROUGH THE ALTRUISM AND THE QUALITY OF WORK LIFE (Case Study in Universitas Islam Sultan Agung Semarang)

Putra Anugrah Satria*

* Affiliation:
Fakultas Ekonomi
Universitas Islam Sultan
Agung (UNISSULA)
Semarang

Abstract:

This study aims to analyze the effect of zakat mal expenditure on the performance of human resources for lecturers at Sultan Agung Semarang Islamic University with Altruism and Quality of Work Life as an intervening variable. The population in this study were lecturers at Sultan Agung Islamic University Semarang. The sampling technique using convenience sampling method and purposive sampling. Samples taken were 223 respondents. The research method used was explanatory research with a quantitative approach because it explained the relationship between variables using questionnaires as a tool in data collection to reveal data on zakat mal expenditures, human resource performance with Altruism and Quality of Work Life as intervening. The analysis technique used in this study is linear regression analysis using SPSS version 23.0 for Windows software tools. The results of this study indicate that the expenditure of zakat mal, Altruism and Quality of Work Life has a positive and significant effect on the performance of human resources.

keywords: *Effect of Spending on Zakat, Altruism , Quality of Work Life , Human Resource Performance*

INTRODUCTION

An organization has many targets that must be achieved, both in the daily, monthly even years. This certainly gave an impact on human resources owned by a particular company or organization. Human resources owned it will have pressure in its work to achieve a target set by the company. The performance of human resources in the organization greatly influence the achievement of every kind on the desire by the company. In the establishment of a human resource performance, there are several factors that influence, ranging from the

behavior of selflessness and selfishness of others (Altruism) and also the quality of life (Quality of Work Life) human resources.

Teon Stewardship theory also looked at that management can be trusted to act in accordance with the public interest in General and the interests of shareholders in particular. In addition to dealing with the theory of Teon Stewardship *zakat* is also associated with the theory of legitimacy, because the presence of *zakat* is given by the company to the community will certainly affect the formation of the image of the company itself that can be an effect on the company's performance later..

Altruism is an action voluntarily undertaken to provide assistance to others with a sincere without expecting something or just want to do a good (Schroder et al., 1995). While according to comte, Altruism is derived from French *autrui* that has meaning to someone else, he believed that individuals have a moral obligation in doing for the benefit of people around him. In this case when it is associated with a performance in the Organization, then it can be seen that with the attitude of Altruism that high will be able to relieve others with a connection in trouble on a particular job. This Altruism with the then level of teamwork will wake up because of the absence of a egocentric attitude in a team. The attitude of Altruism when increasingly developed, the results can be very diverse in course, hanging with the nature of running a personal. One of the things that can affect the performance of human resources within an organization is the level of quality of life or Quality of Work Life of someone or a particular individual.

Quality of Work Life is a concept widely covers how someone's response towards the measurement of levels of goodness in all aspects of their lives. This evaluation provides great coverage, that includes a specific occurrence, disposition, taste in self-fulfillment, the level of satisfaction in life that includes satisfaction in work and satisfaction of personally covering physical gratification and satisfaction the inner (Diener et al, 1999). In literature, a lot of the terms concerning the Quality of Work Life that many synchronized with the welfare of the person, basically it can also exert influence individual performance levels within a company. It can certainly be concerning the issue of salaries, and many other things. When the level of the quality of life of the human resources in the organization feels is enough, then the performance levels in the get could prove enough. While the cause of the rise of the quality of life and also the Altruism of e can be influenced by a variety of things ranging from the establishments in which comes from the spiritual. Spiritual teaches how to be nice and also more feel grateful for something in a can, in Islam, there are many different ways to do it.

LITERATURE REVIEW

Zakat Mal Expenditure

Zakat in the concept of Islam is an obligation for Muslims either to individuals or to entities that have come to the descent. The obligation of *zakat* in an entity is the latest aspect of Islam on society. As an obligation which is closely related to the social elements of *zakat* has the wisdom and benefits can give you a blessing for both the giver or the recipient charity. Charity givers will receive blessing due to the added value or good reputation so that the impact on the improved performance of the company itself. While the receiving party will find

it helpful because it can fulfill the needs of day-day in the presence of *zakat*. Even expected would later be changed to be the giver of alms. In the theory of stewardship also described the presence of underlying causes for the increased performance of the company is trustful attitude and the attitude of the faithful to the commitment of the managers of the company. The mandate in question is that people who hold the mandate should be honest, fair and responsible to the shareholders (owners), implementers, community, and God.

Meanwhile for the validity indicator test result from *zakat* mal expenditure can be noted that *r* value of *zakat* mal expenditure is 0,794, the relief feeling is 0,924, Sincere without coercion is 0,790, descent 0,74. It can be concluded that the valid *zakat* mal expenditure because each *r* value > *r* table (0,361). Reliability test result for *zakat* mal expenditure is *croanbach's alpha* value is 0,828, it belongs to reliable because more than 0.600. Multicollinearity test result to *zakat* mal expenditure are 0,106 of Tollerance value, VIF 9,443. As the result the *zakat* mal expenditure with free Multicollinearity because Tollerance value > 0,1 and VIF < 10.

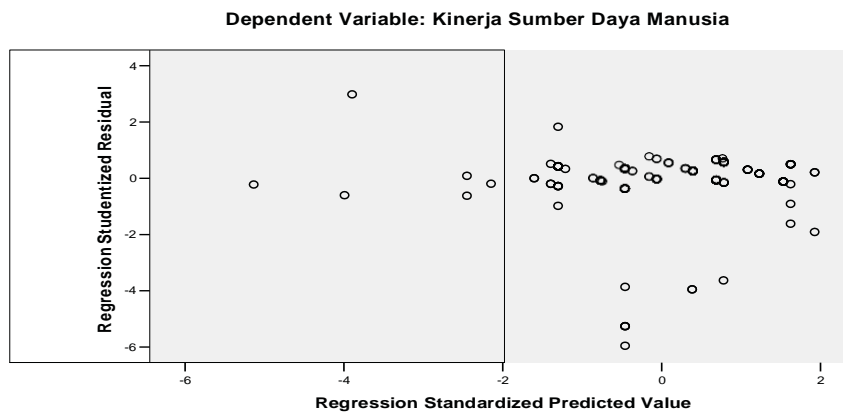
Human Resource Performance

Human resource performance is defined as ‘ the specified action and required by the description of the duties of an employee and was given the mandate, assessed, and valued by employers ‘ organizations (Janssen and Van Yperen, 2004, pp. 369-370). The performance of the work in this role ensures that the work behavior can be predicted so that the tasks of the Organization are the basis can be coordinated and controlled to achieve the objectives of the Organization (Fu et al., 2015). Human resource performance is defined as ‘ the generation, promotion, and the realization of the idea of a deliberate role in the new work, the Working Group, or organization to get the performance of roles, groups, or organizations ‘ (Janssen and Van Yperen, 2004, p. 370). this type of performance involves a complex and challenging task that involves a variety of cognitive and social actions, such as produce, promote, discuss, modify and ultimately implement the idea creative (Janssen and Van Yperen, 2004). Performance of an innovative work aims to develop and implement new ideas and practices that the necessary knowledge and strategies have not been studied. The performance of an innovative work incorporating changes that can cause resistance because of the insecurity and uncertainty that may arise (Fu et al., 2015; Muñoz-Pascual and Galende, 2017). Based on some sense can be drawn the conclusion that is the performance of human resources is a benchmark to find out as well as it and as far as the result.

Meanwhile for indicator validity test result from human resource performance can be taken that the *r* value of work quality is 0,787, work quantity is 0,773, punctuality is 0,725, work effectiveness is 0,654, independence 0,71. As the result the valid human resource because each *r* value > *r* table (0,361). Reliability to Altruism results *croanbach's alpha* value of 0,781, it can be said reliable because more than 0.600.

hETEROSCEDASTICITY TEST

Scatterplot



From Scatterplot graph below It can be seen that the dots are scattered at random and do not form a specific pattern so there happen problems of heteroscedasticity.

Multiple Linear Regression Analysis

Table I
Regression I

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.414	.558		9.710	.000
	Pengeluaran Zakat Mal	1.207	.032	.932	38.240	.000

a. Dependent Variable: Quality of Work Life

Source : Secondary processed data, 2018

Table II
Regression II

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.414	.558		9.710	.000
	Pengeluaran Zakat Mal	1.207	.032	.932	38.240	.000

a. Dependent Variable: Quality of Work Life

Source : Secondary processed data, 2018

Table III
Multiple Regression

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.279	.689		3.307	.001
	Pengeluaran Zakat Mal	.278	.099	.237	2.812	.005
	Altruism	.554	.110	.380	5.023	.000
	Quality of Work Life	.290	.075	.321	3.852	.000

a. Dependent Variable: Kinerja Sumber Daya Manusia

Source : Secondary processed data, 2018

F TESTING

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	374.063	3	124.688	368.783	.000 ^a
	Residual	74.045	219	.338		
	Total	448.108	222			

a. Predictors: (Constant), Quality of Work Life, Altruism, Pengeluaran Zakat Mal

b. Dependent Variable: Kinerja Sumber Daya Manusia

Source : Secondary processed data, 2018

The F test results F value of 368.78 in which bigger and F value table is 2.65 and significance value is 0.000 ($p < 0.05$) which means Variation in the regression research model succeed to give explanation on free variable thoroughly, in the other words this regression model is usable.

DETERMINATION COEFFICIENT

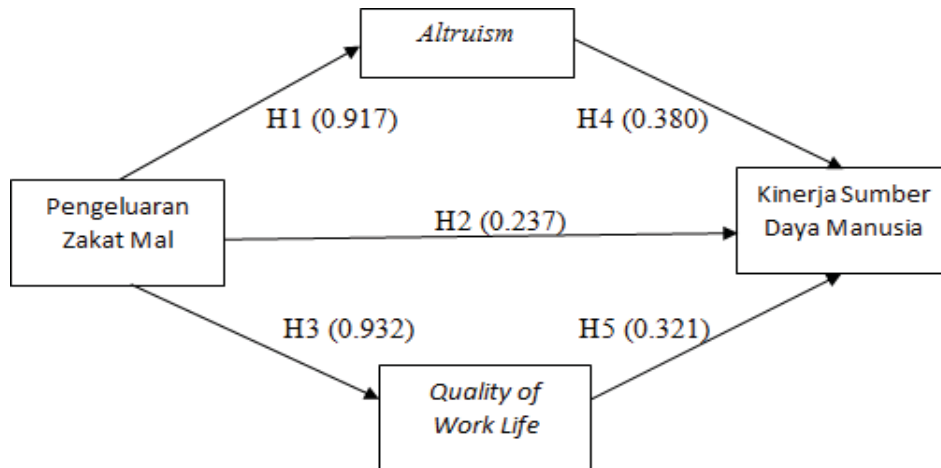
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.914 ^a	.835	.832	.58147

a. Predictors: (Constant), Quality of Work Life, Altruism, Pengeluaran Zakat Mal

Adjuster R Square value is 0.832 which means that the predictor ability/ variation variable of *Zakat Mal* expenditure, Altruism and Quality of Work Life are able to explain bonded variable, that the human resources performance is 83.2% the rest of 16.8% (100%-83.2%) is explained by predictor/other variable out of the regression model.

MEDIATION VARIABLE TEST



- Simple regression equation variable intervening Altruism (M1) on the independent variable Spending *Zakat mal* (X 1). The results of the analysis found evidence that Spending *Zakat mal* significantly to Altruism with a value of signifikansi 0,000, $\alpha = 0.05 <$ and regression coefficients (a) = 0.917
- Simple regression equations for the variable Quality of intervening Work Life (M2) on the independent variable Spending *Zakat mal* (X 1). The results of the analysis found evidence that Spending *Zakat mal* significantly to Quality of Work Life with a value of signifikansi 0,000, $\alpha = 0.05 <$ and regression coefficients (a) = 0.932
- The simple regression equation of human resources Performance variables (Y) on the independent variable Spending *Zakat mal* (X 1). The results of the analysis found evidence that Spending *Zakat mal* significantly to the performance of human resources with a value of signifikansi 0,000 and $\alpha = 0.05 <$ coefficient of regression (a) = 0.237
- Multiple regression equations for the dependent variable is the performance of human resources (Y) variable Spending *Zakat mal* (X) as well as intervening variable Altruism (M1). The results of the analysis it was found that Spending *Zakat mal* significantly to the performance of human resources, after controlling for Altruism. Furthermore found direct effect/direct influence of more 0237 minor from influence indirectly = 0348 ($0.380 * 0.917$). It can be concluded that this model included in partial mediation or mediation, where variable Spending *Zakat mal* is able to affect directly human resources Performance variables or indirectly by involving variables intervening or Altruism Altruism can say that mediate the relationship between Spending *Zakat mal* and human resource Performance.
- Multiple regression equations for the dependent variable is the performance of human resources (Y) variable Spending *Zakat mal* (X) as well as intervening variable Quality of Work Life (M2). The results of the analysis it was found that Spending *Zakat mal* significantly to the performance of human resources, after controlling the Quality of Work Life. Furthermore found direct effect/direct influence of more 0237 minor from influence indirectly = 0299 ($0.932 * 0.321$). It can be concluded that this model included in partial mediation or mediation, where variable Spending *Zakat mal* is able to affect directly human resources Performance variables or indirectly by involving variables intervening Quality

of Work Life or it can be said that Quality of Work Life mediate the relationship between Spending *Zakat mal* and human resource Performance

SOBEL TEST

Sobel test results influence Spending *Zakat mal* via Altruism on a performance of human resources

Diagram illustrating the Sobel Test setup for mediation analysis:

Independent variable → A (SE_A) → mediator variable → B (SE_B) → dependent variable

Input values for the Sobel Test:

- A: 0.917
- B: 0.380
- SE_A : 0.022
- SE_B : 0.110

Calculate!

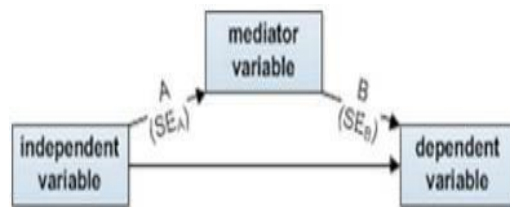
Sobel test statistic: 3.44274173

One-tailed probability: 0.00028792

Two-tailed probability: 0.00057585

From the results of the calculation of the Sobel test above getting the value the z of 3,442, because the value of z obtained of 3,442 > 1.96 to the level of significance of 5% then prove that Altruism was able to mediate the relations Spending *Zakat mal* on performance Source Human Resources.

Sobel test results influence Spending *Zakat mal* through the Quality of Work Life against the human resources Performance.



A: 0.932 ?

B: 0.321 ?

SE_A: 0.032 ?

SE_B: 0.075 ?

Calculate!

Sobel test statistic: 4.23452171

One-tailed probability: 0.00001145

Two-tailed probability: 0.00002290

From the results of the calculation of the Sobel test above getting value the z of 4,234, because the value of z obtained of 4,234 > 1.96 to the level of significance of 5% then it proves that Quality of Work Life is able to mediate relations Spending *Zakat mal* against Human Resource Performance.

RESEARCH METHODS

Primary Data

In this research, the primary data collection is carried out by means of a questionnaire. To obtain data through questionnaires, namely the author deploys a questionnaire that contains a few questions to the Lecturer Sultan Agung Islamic University in Semarang. Interviews conducted with face-to-face and ask a number of questions directly to the lecturer.

RESULT AND DISCUSSION

The Impact of the *Zakat Mal* towards Altruism

The order to perform the prayer and *zakat* is proof that Islam is balancing life in this world and the hereafter (Atiyatullah, 1970). *Zakat* is a symbol of Justice that ensures equality and distribution of wealth among the people (Muslims). *Zakat* funds can be used by the poor and the needy as part of an effort to increase productivity in a sustainable way so that the charity can free them from poverty and improve their lives.

Indicators of spending *Zakat mal* itself i.e. frequency spending *zakat* and sense of relief (Usman et al, 2011). Earlier studies stating that spending *Zakat mal* have a significant impact on his relationship on Altruism and the Quality of Work Life.

The influence of dispensing *zakat mal* with sincere indicators selfless Altruism then with increasingly high indicators of sympathy on co-workers at ever-increasing.

The Impact of *Zakat Mal* Expenditure towards Human Resource Performance

The results of the study prove that the tithe will not reduce the property in relation to the performance of the company. For by tithe treasure will be growing and will improve the performance of the company. 21 this turns out in the Qur'an stated in Q. S al-Rum (30): 39, Q. S al-Baqarah (2): 245

Stewardship theory also looked at that management can be trusted to act in accordance with the public interest in General and the interests of shareholders in particular. In addition to dealing with the theory of *zakat* also related to the stewardship theory of legitimacy, because the presence of *zakat* is given by the company to the community will certainly affect the formation of the image of the company itself that can be the effect on the company's performance later. The influence of dispensing *zakat mal* with selfless sincere indicators higher than the human resources performance indicator with the quantity of work at increasing.

The Impact of *Zakat Mal* Expenditure towards Quality of Work Life

Qardhawi (2002) States that the purpose of the charity and its impact on the individual giver was to purify the soul of the childish, educate give alms, to have God's character (the most gracious and merciful), to express thanks for the blessings of the Lord, to heal hearts from loving the life of this world, to develop the spiritual richness, to foster a sense of sympathy and love, to purify and increasing wealth. The so-called Qardhawi synonymous with increasing life standards,

Indicators of spending *Zakat mal* itself i.e. frequency spending *zakat* and After Feeling (Usman et al, 2011). Earlier studies stating that spending *Zakat mal* have a significant impact on his relationship on Altruism and the Quality of Work Life.

The influence of dispensing *zakat mal* with selfless sincere indicators higher than the Quality of Work Life indicators with ever increasing family support.

The Impact of Altruism towards Human Resources Performance

Previous research on Altruism with the performance of human resources carried out by Guinot (2015) provide a statement that the attitude of Altruism has a relatively significant impact against an increase in the performance of human resources.

The influence of Altruism with indicators of sympathy on co-workers at the higher than the human resources Performance indicator with the quantity of work at increasing.

The Impact Quality of Work Life towards Human Resources Performance

Quality of Work Life is a concept widely covers how someone's response towards the measurement of levels of goodness in all aspects of their lives. This evaluation provides great coverage, that includes a specific occurrence, disposition, taste in self-fulfillment, the level of satisfaction in life that includes satisfaction in work and satisfaction of personally covering physical gratification and satisfaction inner (Diener et al, 1999)

Earlier research conducted by Mohit (2017) provide an explanation that the quality of life of human resources within an organization exert influence to the quality of one's work, it would exert influence on performance human resources in the specific organization.

The influence of Quality of Work Life indicators with family support the higher than the human resources performance indicator with the quantity of work at increasing.

The Impact of *Zakat Mal* Expenditure towards Human Resources Performance

Altruism is an action voluntarily undertaken to provide assistance to others with a sincere without expecting something or just want to do a good (Schroder et al., 1995). In this case when it is associated with a performance in the Organization, then it can be seen that with the attitude of Altruism that high will be able to relieve others with a connection in trouble on a particular job.

Based on the results of the research show that spending *Zakat mal* has a positive influence directly to increased Altruism so it can improve the performance of a lecturer at the University of Sultan Agung Semarang. This is due to the value of the sig. smaller than the specified significance level. The better Spending *Zakat mal* respondents will then improve the attitude of Altruism that impacts on improving the performance of a lecturer at the Islamic University of Sultan Agung Semarang. Haltersebut due to the strong connection between the relationship aspect of spiritually (obedience in worship) and physically (spending *Zakat mal*) in Islamic teachings that influence a person's attitude. Spending *Zakat mal*, giving spirit in a person to do something better in the future.

This research is in line with the results of research conducted by Guinot (2015) provide a statement that the attitude of Altruism e has a relatively significant impact against an increase in the performance of human resources.

The Impact of *Zakat Mal* towards Human Resources Performance through Quality of Work Life

Quality of Work Life is a concept widely covers how someone's response towards the measurement of levels of goodness in all aspects of their lives. This evaluation provides great coverage, that includes a specific occurrence, disposition, taste in self-fulfillment, the level of satisfaction in life that includes satisfaction in work and satisfaction of personally covering physical gratification and satisfaction inner (Diener et al, 1999).

Based on the results of the research show that spending *Zakat mal* has a positive influence directly to increased Quality of Work Life so it can improve the performance of a lecturer at the University of Sultan Agung Semarang. This is due to the value of the sig. smaller than the specified significance level. The better Spending *Zakat mal* respondents then it will increase the Quality of Work Life that has an impact on improving the performance of a lecturer at the Islamic University of Sultan Agung Semarang.

This research is in line with the results of research conducted by Mohit (2017) that gives the explanation that the quality of life of human resources within an organization exert influence to the quality of one's work, it the influence on the performance of human resources in the specific organization

conclusion

Influence Spending *Zakat mal* for Professor-Lecturer Sultan Agung Islamic University in Semarang can improve the attitude of Altruism. Influence Spending *Zakat mal* for Professor-Lecturer Sultan Agung Islamic University in Semarang could increase the Quality of Work Life. Influence Spending *Zakat mal* for Professor-Lecturer Sultan Agung Islamic University in Semarang can improve the performance of human resources. Influence the attitude of Altruism for Professor-Lecturer Sultan Agung Islamic University in Semarang can improve the performance of human resources Influence the Quality of Work Life for Professor-Lecturer Sultan Agung Islamic University in Semarang can improve the performance of *Zakat* Payment HR Mall must be able to improve the attitude of Altruism and the Quality of Work Life first after the attitude of Altruism and the Quality of Work Life is increased it will improve the performance of human resources.

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